

TREASURY DEPARTMENT
Internal Revenue Service
Office of the Collector
581 Broad Street
Newark 2, N. J.

TICKETS AND SIGNS

SEC. 1702. - I.R.C. - PRINTING OF PRICE ON TICKET.

The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped, or written on the face or back of that part of the ticket which is to be taken up by the management of the theater, opera, or other place of amusement, together with the name of the vendor if sold other than at the ticket office of the theater, opera, or other place of amusement.

SEC. 101.18 - Par. 2. - Reg. #43 - REQUIREMENTS APPLICABLE TO TICKETS.

The name of the place for taxable admission to which a ticket or card is valid must in all cases be shown thereon. Moreover, tickets must either show the date for which they are valid or must be serially numbered. If serially numbered tickets are used, there must be a separate and distinct series for each established price. The numbers of each series must start with 1 and run continuously in regular order until 500,000 is reached, after which they may again start at 1 if so desired. In such case, however, a letter of the alphabet must precede or follow the serial number to distinguish the new series from the preceding series, and such letters must be used in turn until the alphabet is exhausted before starting again with the letter A. No place to which taxable admissions are sold shall have, or permit to be, at such place at the same time two or more rolls or series of tickets of the same established price bearing identical serial numbers which are not distinguished by different letters of the alphabet. Serially numbered tickets must be issued consecutively in the order of the serial numbers of that particular series, and the letters of the alphabet, if any.

SEC. 101.18 - Par. 4. - Reg. #43 -

In any case where tickets have become obsolete due to a change in price, or unusable for any other reason, they shall not be destroyed except in the presence of a representative of the collector's office. They may be taken to the collector's office for destruction or may be held at the theater until a deputy collector calls. After destruction a statement will be issued setting forth the numbers of the tickets destroyed, their denomination, and all other pertinent information. This statement will be issued in duplicate, one copy to be retained in the files of the theater and the other copy by the collector.

SEC. 101.21 - Reg. #43 - SIGNS TO BE POSTED.

In the case of every place, admission to which is subject to tax, the proprietor or manager must keep conspicuously posted at the outer entrance and near the box office one or more signs accurately stating each of the established prices of admission, and in the case of each such price the tax due and the sum total of the established price and the tax.